

To:
Federally Qualified
Health Centers
HMOs and Other
Managed Care
Programs

Federally Qualified Health Center Cost Report Forms Revised

Wisconsin Medicaid has revised the federally qualified health center cost report forms, the interim report form, and the corresponding completion instructions for these documents. Providers should begin using the revised forms and completion instructions immediately for cost settlements.

Wisconsin Medicaid has revised the names and updated the formats of the federally qualified health center (FQHC) cost report forms, the interim report form, and the completion instructions for each of these forms. Providers should begin using the revised forms and completion instructions immediately for all cost settlements. Refer to Attachment 1 of this *Wisconsin Medicaid and BadgerCare Update* for a table listing the name of each former form and the corresponding name of the revised form.

Obtaining the Cost Report Forms and Completion Instructions

The FQHC cost report forms, titled Federally Qualified Health Center Cost Report Forms, HCF 11129B - 11129H (Dated 03/06), are available to providers as a complete set in a single, fillable Microsoft® Excel workbook on the Wisconsin Medicaid Web site at dhfs.wisconsin.gov/medicaid/. After opening the workbook, providers may choose among the tabs at the bottom of the document to display

the form or worksheet needed. These forms will accurately perform all necessary calculations for the user and may be downloaded and saved to a computer's hard drive or a computer disk.

The completion instructions for each form are also available on the Medicaid Web site and are contained in a single document titled Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A (Dated 03/06).

Additionally, providers may photocopy the revised cost report forms and completion instructions from Attachments 2-9.

Obtaining the Interim Report Form and Completion Instructions

Federally qualified health centers interested in receiving a partial cost settlement for services rendered to Wisconsin Medicaid recipients for a given fiscal year may submit an interim report to the Division of Health Care Financing. Interim reports may be submitted at any time within the FQHC's current fiscal year for activity occurring within that time period.

The Federally Qualified Health Center Interim Report, HCF 11130 (Dated 03/06), is available on the Medicaid Web site in fillable Microsoft® Excel format. The Federally Qualified Health

Center Interim Report Completion Instructions, HCF 11130A (Dated 03/06), are also available on the Medicaid Web site.

Providers may photocopy the revised completion instructions and interim report form from Attachments 10 and 11.

Submitting Cost Reports

Because providers are required to retain documentation for no less than five years under HFS 106.02(9)(e)2, Wis. Admin. Code, cost reports will be accepted only if they are submitted within five years of the last date of service (DOS) in the fiscal year. If a cost report is not completed and sent to Wisconsin Medicaid within five years of the last DOS in a fiscal year, providers will not receive a cost settlement for that fiscal year. Settlement may be denied for a cost report if supporting documentation is not available when the FQHC is audited for that fiscal year.

Cost Report Auditing

All cost reports are audited. Once a cost report has been audited, an FQHC has 60 days to request an adjustment. After 60 days, the cost report is final and additional encounters (i.e., face-to-face visits) will not be accepted. Once a cost settlement is final, it will be reopened only when an audit requires Wisconsin Medicaid to make revisions to the settlement.

For additional information on the submission of FQHC cost reports, providers should refer to the April 2005 *Update* (2005-23), titled “Federally Qualified Health Center Provider Number Required on Claims.”

Information Regarding Medicaid HMOs

This *Update* contains Medicaid fee-for-service policy and applies to providers of services to recipients on fee-for-service Medicaid only. For Medicaid HMO or managed care policy, contact the appropriate managed care organization. Wisconsin Medicaid HMOs are required to provide at least the same benefits as those provided under fee-for-service arrangements.

The *Wisconsin Medicaid and BadgerCare Update* is the first source of program policy and billing information for providers.

Although the *Update* refers to Medicaid recipients, all information applies to BadgerCare recipients also.

Wisconsin Medicaid and BadgerCare are administered by the Division of Health Care Financing, Wisconsin Department of Health and Family Services, P.O. Box 309, Madison, WI 53701-0309.

For questions, call Provider Services at (800) 947-9627 or (608) 221-9883 or visit our Web site at dhfs.wisconsin.gov/medicaid/.

PHC 1250

ATTACHMENT 1

Federally Qualified Health Center Revised Cost Report Forms Reference Table

The following table may be used to cross-reference all cost report forms used by federally qualified health centers. The table lists the former names of the completion instructions and forms and the corresponding name of the revised completion instructions and forms. The location of each revised document in this *Wisconsin Medicaid and BadgerCare Update* is also listed.

Previous Form Name	Revised Form Name	Location in this Update
Cost Report Instructions	Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A (03/06)	Attachment 2
Bureau of Health Care Financing Certification Statement	Federally Qualified Health Center Certification Statement, HCF 11129B (03/06)	Attachment 3
Federally Qualified Health Center (FQHC) Statistical Data	Federally Qualified Health Center Statistical Data Worksheet, HCF 11129C (03/06)	Attachment 4
Worksheet 1 — Reclassification and Adjustment of Trial Balance of Expenses	Federally Qualified Health Center Reclassification and Adjustment of Trial Balance of Expenses, Worksheet 1, HCF 11129D (03/06)	Attachment 5
Worksheet 2 — FQHC Provider Staff and Encounters	Federally Qualified Health Center Staff, Encounters, Productivity, and Charges, Worksheet 2, HCF 11129E (03/06)	Attachment 6
Worksheet 3 — Determination of FQHC Overhead, Rate and Reimbursement	Federally Qualified Health Center Determination of Overhead, Rate, and Reimbursement, Worksheet 3, HCF 11129F (03/06)	Attachment 7
Worksheet 4 — FQHC HMO Income Reporting Form	Federally Qualified Health Center Managed Care Income Reporting, Worksheet 4, HCF 11129G (03/06)	Attachment 8
Worksheet 5 — FQHC Outstationed Eligibility Expenses	Federally Qualified Health Center Outstationed Eligibility Expenses, Worksheet 5, HCF 11129H (03/06)	Attachment 9
Cost Report Instructions	Federally Qualified Health Center Interim Report Completion Instructions, HCF 11130A (03/06)	Attachment 10
FQHC Interim Report	Federally Qualified Health Center Interim Report, HCF 11130 (03/06)	Attachment 11

ATTACHMENT 2

Federally Qualified Health Center Cost Report Completion Instructions

(A copy of the "Federally Qualified Health Center Cost Report Completion Instructions" is located on the following pages.)

WISCONSIN MEDICAID FEDERALLY QUALIFIED HEALTH CENTER COST REPORT COMPLETION INSTRUCTIONS

Wisconsin Medicaid requires certain information to enable Medicaid to authorize and pay for medical services provided to eligible recipients.

Personally identifiable information about Medicaid providers is used for purposes directly related to Medicaid administration such as determining the certification of providers or processing provider claims for reimbursement. Non-submission of cost report data will result in no settlement determination being made.

Completion instructions for the following federally qualified health center (FQHC) cost report forms are included in this document:

- Federally Qualified Health Center Certification Statement.
- Federally Qualified Health Center Statistical Data Worksheet.
- Federally Qualified Health Center Reclassification and Adjustment of Trial Balance of Expenses; Worksheet 1.
- Federally Qualified Health Center Staff, Encounters, Productivity, and Charges; Worksheet 2.
- Federally Qualified Health Center Determination of Overhead, Rate, and Reimbursement; Worksheet 3.
- Federally Qualified Health Center Managed Care Income Reporting; Worksheet 4.
- Federally Qualified Health Center Outstationed Eligibility Expenses; Worksheet 5.

The FQHC worksheets provide necessary administrative and financial information and delineate the rate calculation process. The use of these forms is voluntary, but providers are required to submit the information required on the forms for a settlement determination and payment to take place.

Failure to comply with the terms of these completion instructions and associated forms or the regulations of Wisconsin Medicaid can result in penalties. Serious violations in compliance can result in temporary termination of the FQHC's eligibility for this benefit.

All statements in these completion instructions and associated forms are subject to further clarification and interpretation by the Centers for Medicare and Medicaid Services (CMS), the Public Health Service (PHS), or the Indian Health Service (IHS). If at any time Wisconsin Medicaid receives notification from the CMS, PHS, or IHS contradicting, clarifying, or adding to the content of these completion instructions, associated forms, Terms of Provider Reimbursement, or Provider Agreement, the FQHC will be notified of the changes.

SUBMITTING COST REPORTS

Wisconsin Medicaid FQHCs interested in receiving a cost settlement for services rendered to Medicaid and BadgerCare recipients for a given fiscal year are required to file a cost report with Wisconsin Medicaid. Cost reports will be accepted if they are submitted within five years of the last date of service (DOS) in the fiscal year. If a cost report is not completed and submitted to Wisconsin Medicaid within five years of the DOS, providers will not receive a cost settlement.

Cost reports should be submitted by mail to the following address:

Wisconsin Medicaid
Bureau of Health Care Program Integrity
FQHC Auditor
PO Box 309
Madison WI 53701-0309

The FQHC is responsible for assuring that the Federally Qualified Health Center Certification Statement is signed before the cost report is submitted and that the Wisconsin Medicaid FQHC Auditor receives the cost report after it is submitted.

Interim reports may be filed during the current year to streamline cash flow using the Federally Qualified Health Center Interim Report, HCF 11130 (Dated 03/06). Interim payments made by Wisconsin Medicaid to FQHCs are subject to recoupment if a cost report is not filed for the fiscal year in question. Interim payments made by Wisconsin Medicaid to FQHCs are also subject to recoupment at the time of annual cost settlement calculation if the sum of payments exceeds the annual cost settlement calculation. Federally qualified health centers are encouraged to make conservative estimates in their interim requests.

In completion of the cost report, the FQHC must comply with all the requirements and limitations stated in the Provider Agreement, Terms of Provider Reimbursement, and all applicable Medicaid publications. Wisconsin Medicaid retains the right to establish limits on the FQHC rate of payment.

Additional information may be attached to the cost report, if necessary.

COST REPORT FORMS

All FQHCs are required to complete certain cost report forms. These forms are required for the determination of a Medicaid rate of payment of reasonable costs as required by Sections 1905(a)(2)(C) and 1902(bb) of the Social Security Act. The principles of reasonable costs are determined in 42 CFR Part 413. Allowable cost information is contained in Health Insurance Manual 15.

All FQHCs are required to complete the following cost report forms:

- Federally Qualified Health Center Certification Statement.
- Federally Qualified Health Center Statistical Data Worksheet.
- Federally Qualified Health Center Reclassification and Adjustment of Trial Balance of Expenses; Worksheet 1.
- Federally Qualified Health Center Staff, Encounters, Productivity, and Charges; Worksheet 2.
- Federally Qualified Health Center Determination of Overhead, Rate, and Reimbursement; Worksheet 3.

In addition, FQHCs that have fiscal arrangements with Medicaid HMOs or Medicaid managed care organizations should complete the Federally Qualified Health Center Managed Care Income Reporting; Worksheet 4.

The Federally Qualified Health Center Outstationed Eligibility Expenses; Worksheet 5 should only be completed by FQHCs that employ or contract staff who assist applicants with the Medicaid eligibility determination process.

All information provided by the FQHC is subject to review and approval by Wisconsin Medicaid and is subject to audit. If necessary, limited assistance in completion of these forms will be provided by the FQHC Auditor.

DETERMINATION OF THE ENCOUNTER RATE

The cost report forms are used to determine the encounter rate. To determine the encounter rate, total allowable costs (after adjustments) are divided by total provider encounters to arrive at the allowable cost per encounter.

An encounter is defined as a face-to-face contact for the provision of a medical service between a recipient and a single Medicaid-certified provider on a single day, at a single location, for a single diagnosis or treatment. Federally qualified health centers may not count visits by providers who may not be separately certified by Wisconsin Medicaid, such as registered nurses, licensed practical nurses, medical assistants, dental assistants, or dental hygienists.

An FQHC is paid the encounter rate for each Medicaid recipient encounter minus any payments received by the FQHC from Medicaid (including any interim payments, payments from Medicaid HMOs, and payments from Medicaid fee-for-service claims), Medicare (for dual eligibles), and when required, the Medicaid recipient's copayment and any third party payments. Federally qualified health center services provided to Medicaid HMO enrollees do not require copayments.

Multiple contacts of a recipient with the same health professional that occur on the same day, at a single location, for the treatment of the same health condition or diagnosis constitute a single encounter unless the recipient, subsequent to the first encounter, suffers illness or injury requiring additional diagnosis or treatment.

When the recipient is an inpatient, such as in a hospital or nursing home, only one encounter per day, per recipient, per provider may be charged. An inpatient is required to be a previously established FQHC patient who is not permanently residing in the hospital or nursing home. The FQHC may continue to charge for visits only if it is determined that the inpatient will be leaving the hospital or nursing home and resuming services at the FQHC.

All Medicaid-covered services provided to Medicaid-eligible recipients must be provided by one of the affiliated FQHC provider types that are listed on the Federally Qualified Health Center Statistical Data Worksheet under Elements 8, 9, and 10. Services for Medicaid recipients must be provided by Medicaid-certified providers. Claims for those services must be submitted to Wisconsin Medicaid (or a Medicaid HMO) and paid to be considered an encounter.

Only those services that are defined as FQHC reimbursable may be included as allowable costs. In conformance with Medicaid policy, the determination of the encounter rate is designed to eliminate the portion of overhead and costs that are not attributable to Medicaid-eligible services. Using this determination, the portion of costs allowed is based on the percent of total encounters furnished by Medicaid-certified providers at the FQHC. Costs are also adjusted for those costs that are disallowed under Wisconsin Medicaid, including costs that are unreasonable.

The following services will not be counted as encounters by the FQHC, but are eligible for reimbursement independent of the FQHC by Medicaid fee-for-service:

- Services that are provided to a patient on any basis by any provider, including FQHC employees and contracted staff if the cost or liability for that service is not borne by the FQHC.
- Any services provided to FQHC patients through referral to a provider in which the FQHC has no contractual relationship with the provider and the funding for the services is not borne by the FQHC.
- Reference laboratory services.

FEDERALLY QUALIFIED HEALTH CENTER CERTIFICATION STATEMENT

SECTION I — PROVIDER AND PREPARER INFORMATION

Enter the name of the FQHC and the FQHC's Medicaid provider number. Enter the name, title, telephone number, and fax number of the person preparing the cost report. This information will enable Wisconsin Medicaid to contact the person preparing the cost report in the event that further information or clarification of the cost report is required. Enter the inclusive dates of this cost report.

SECTION II — CERTIFICATION AND SIGNATURE

The Certification Statement must be signed after the cost report has been completed in its entirety. The individual signing the Certification Statement is required to be an officer or administrator of the FQHC.

FEDERALLY QUALIFIED HEALTH CENTER STATISTICAL DATA WORKSHEET

SECTION I — PROVIDER INFORMATION

Elements 1 — 3

Enter the name, Medicaid provider number, and address of the FQHC.

Element 4 — Type of Organizational Structure

Indicate the FQHC's type of organizational structure.

Element 5 — FQHC Owner

Enter the name of the organization or individual who is the legal owner of the FQHC. If the FQHC is controlled by a nonprofit organization, enter this information and state the name of the nonprofit organization's chairperson.

Element 6 — Reporting Period

Enter the inclusive dates of this cost report.

SECTION II — OTHER ENTITIES OF THE FQHC OWNER

Element 7

List all other FQHCs and providers of services including rural health clinics, hospitals, skilled nursing facilities, home health agencies, suppliers, or other entities that are owned or related through common ownership or control to the individual or entity listed in Element 5.

At the FQHC's discretion, additional Medicaid provider numbers for multiple FQHC clinics may be obtained for billing for FQHC services at the other clinics. If the FQHC has multiple locations with different Medicaid provider numbers, list those clinics.

SECTION III — PHYSICIANS DIRECTLY EMPLOYED BY THE FQHC

Element 8

List the Medicaid-certified physicians furnishing services at the FQHC who are directly employed by the FQHC. Include all National Health Service Corporation federal hires in this element.

SECTION IV — OTHER PROVIDERS DIRECTLY EMPLOYED BY THE FQHC

Element 9

List any other Medicaid-certified providers furnishing services at the FQHC who are not physicians but are directly employed by the FQHC.

SECTION V — PHYSICIANS AND OTHER PROVIDERS UNDER CONTRACT WITH THE FQHC

Element 10

List the Medicaid-certified physicians and other providers furnishing services at the FQHC who are under contract with the FQHC.

SECTION VI — OTHER FQHC MEDICAID PROVIDER NUMBERS

Element 11

List any Medicaid billing provider numbers included in the FQHC's expenses (e.g., mental health services, substance abuse services, case management services), excluding the Medicaid provider number listed in Element 2.

FEDERALLY QUALIFIED HEALTH CENTER RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES; WORKSHEET 1

Federally qualified health centers are required to submit the trial balance expense account information requested on this worksheet from the FQHC's accounting books and records. All reporting must be made on an accrual basis. Expenses should be reported using the audited trial balance unless the FQHC is submitting a budgeted cost report. When submitting a budgeted report, reasonable and supportable estimates should be used. The worksheet also provides for any necessary reclassification and adjustments to these accounts.

Not all of the listed cost centers will apply to each FQHC. For example, an FQHC might not employ radiology technicians and would not, in that case, complete Line 20.

Medical services that are incident to physician, physician assistant, nurse practitioner, clinical social worker, or clinical psychologist services should be accounted for under indirect costs.

Dollar amounts may be rounded to the nearest whole dollar.

SECTION I — GENERAL INFORMATION

Enter the FQHC's Medicaid provider number and the inclusive dates of this cost report. Indicate whether the reported expenses are estimated or from the audited trial balance.

SECTION II — FACILITY HEALTH CARE COSTS

COLUMNS A-E — TRIAL BALANCE OF DIRECT EXPENSES

The expenses listed in Columns A through E must be in accordance with the FQHC's accounting books and records for historic cost reports. Budgeted cost reports must be based on soundly based projections.

Enter the total expenses incurred or budgeted for the period of the report on the appropriate lines in columns A through E. The expenses must be detailed between Compensation (Column A), Fringe Benefits (Column B), Purchased and Contract Services (Column C), and Other (Column D). The sum of columns A through D must equal Column E. Any reclassifications and adjustments must be recorded in Columns F and H, as appropriate.

To the extent possible, amounts listed on Worksheet 1, Columns A through D and/or the Total in Column E should agree with the FQHC's audited trial balance. If the FQHC's trial balance is in a format that does not conform with the format of Worksheet 1, a separate bridging worksheet must be prepared which shows how the amounts reported on Worksheet 1, Columns A through D were determined. The bridging worksheet must be retained by the FQHC and, upon request, be made available to Wisconsin Medicaid for review.

COLUMN F — RECLASSIFICATIONS

Column F is used to reclassify expenses among the cost centers for proper grouping of expenses. One manner in which reclassifications are used is in instances when the expenses applicable to more than one of the cost centers listed on the worksheet are maintained in the FQHC's accounting books and records in one cost center.

For example, if a physician performs some administrative duties, the appropriate portion of his or her compensation, and applicable payroll taxes and fringe benefits, would need to be reclassified from the primary provider cost center to the overhead cost center. Supporting documentation explaining the reclassifications may be provided by the FQHC with the completed cost report. Reductions to expenses should be shown in brackets []. The net total of the entries in Column F must equal zero.

COLUMN G — RECLASSIFIED TRIAL BALANCE

Enter the sum of Columns E and F. The net balance for each line is entered in Column G. The total of Column G on Line 66 of this worksheet must equal the total of Column E on Line 66 of this worksheet.

COLUMN H — ADJUSTMENTS

Enter the amount of any adjustments to the FQHC's reclassified expenses. Adjustments may be required to increase or decrease expenses in accordance with the Medicare and Wisconsin Medicaid rules on allowable costs. Examples of situations in which adjustments to expenses may be required include the following:

- The FQHC has transactions with a related organization.
- The FQHC receives restricted grants and gifts.
- The FQHC depreciates assets on other than an acceptable basis, recognized by Medicare or Wisconsin Medicaid.
- The FQHC receives an allocation of cost from a home office.
- The FQHC has a practitioner assigned by the National Health Service Corps.
- The FQHC incurred costs for services that would *not* be eligible for Medicaid reimbursement, whether they are for a Medicaid recipient or not.
- The services are not eligible for reasonable cost reimbursement; e.g., contract health costs for tribal clinics.
- The revenues directly reduce expenses; e.g., a rent receipt for space for which costs are reported as expenses or interest income to offset reported interest expense.
- The costs from the trial balance of outstationed eligibility workers that were reported in columns A through D that must be deducted from Worksheet 1 and reported on Worksheet 5, where they are reimbursed at 100 percent.

Decreases to expenses are to be shown in brackets [].

A worksheet explaining the adjustments shall be provided by the FQHC with the completed cost report.

COLUMN I — NET EXPENSES

Enter the sum of Columns G and H. The net balance of each line item is entered in Column I.

FEDERALLY QUALIFIED HEALTH CENTER STAFF, ENCOUNTERS, PRODUCTIVITY, AND CHARGES; WORKSHEET 2

Worksheet 2 is used to record the full-time equivalent (FTE) medical services personnel devoted to the provision of medical services and to summarize the number of FQHC encounters to Medicaid recipients or non-Medicaid patients furnished by these personnel.

Statistics on encounters in which the services provided are not eligible for Medicaid reimbursement should be excluded. Full-time equivalent personnel time devoted to tasks other than medical services should also be excluded.

SECTION I — GENERAL INFORMATION

Enter the FQHC's Medicaid provider number and the inclusive dates of this cost report. Indicate whether the reported expenses are estimated or from the audited trial balance.

SECTION II — STAFF AND ENCOUNTERS

Lines 1-17

Lines 1-17 should be used to record the FTE personnel and encounters of the Medicaid-certified providers who perform services for the FQHC reporting on Worksheet 1, Column I, Lines 1-17.

Full-time equivalent staff are defined as Medicaid-certified staff who provide 470 half days (approximately 4 hours per day) of recipient services in a year. Do not include administrative services.

FULL-TIME EQUIVALENT PERSONNEL

Column A

List the number of FTE personnel that are not employees of the FQHC, but are under agreement or contract with the FQHC to provide recipient services.

Column B

List the number of FTE personnel that are employees of the FQHC.

Column C

Enter the sum of Columns A and B.

ENCOUNTERS

Column D

List the encounters by provider type. Only include encounters for recipients who were *not* Medicaid-eligible on the date of the encounter.

Column E

List the encounters by provider type. Only include paid encounters for recipients who were Medicaid-eligible on the date of the encounter.

Column F

Enter the sum of Columns D and E.

Line 18

Enter the sum for each column, A through F.

SECTION III — CHARGE INFORMATION

Line 19

Enter the total FQHC charges for services provided to Medicaid recipients and to all patients, including Medicaid recipients. The charges are defined as the usual and customary charges for the services provided before any adjustments for sliding fees or discounts. The charge information includes charges for all services whether they are for direct care, incidental to, or support services where charges could be made.

FEDERALLY QUALIFIED HEALTH CENTER DETERMINATION OF OVERHEAD, RATE, AND REIMBURSEMENT; WORKSHEET 3

Worksheet 3 is used to determine the allowable overhead and total cost of FQHC services, to determine the FQHC's rate per encounter, and to determine the amount of reimbursement for the FQHC.

SECTION I — GENERAL INFORMATION

Enter the FQHC's Medicaid provider number and the inclusive dates of this cost report. Indicate whether the reported expenses are estimated or from the audited trial balance.

SECTION II — DETERMINATION OF OVERHEAD APPLICABLE TO FQHC SERVICES

Section II is used to determine the total costs for the FQHC for the reporting period by using data from Worksheet 1. A calculation is applied to limit reimbursable overhead costs to 30 percent of the FQHC's total cost of operation. Enter the information for Lines 1 through 11 as requested.

SECTION III — DETERMINATION OF FQHC RATE

Section III is used to determine the FQHC rate per encounter. Enter the information for Lines 12 through 14 as requested.

SECTION IV — DETERMINATION OF TOTAL REIMBURSEMENT

Section IV is used to determine the amount that Medicaid will pay to the FQHC or that the FQHC will pay to Medicaid for the reporting period. All amounts are to be reported on the accrual basis.

Lines 15-17

Enter the information for Lines 15 through 17 as requested.

Lines 18a-18d

Lines 18a through 18d include all amounts that Medicare and Medicaid have paid on a fee-for-service basis for the FQHC services provided to recipients covered by these programs. Enter the information as requested on each line.

Lines 18e and 18f

Lines 18e and 18f include the amounts that the FQHC has received from other third-party payers for the services provided to recipients who are Medicaid-eligible. This includes HMO payments and any other third-party payments that the FQHC has received because of coverage of the recipient. The FQHC is expected to pursue all reasonable collection efforts for collection of third-party liabilities. Enter the information as requested on each line.

Line 18g

Enter the copayment amount that Medicaid-eligible recipients are required to pay for those services that require copayment by Medicaid. The FQHC is expected to pursue reasonable collection efforts for collection of copayments.

Line 19

Enter the sum of Lines 18a through 18g. This is the total payment received by the FQHC for services provided to Medicaid recipients during the reporting period.

Line 20

Enter the difference of Lines 17 and 19. This is the balance due to or from Medicaid.

Line 21

Enter the outstationed eligibility expenses from Worksheet 5, Line 30.

Line 22

Enter the sum of Lines 20 and 21. This is the total balance due.

FEDERALLY QUALIFIED HEALTH CENTER MANAGED CARE INCOME REPORTING; WORKSHEET 4

All FQHCs are required to complete this worksheet if they serve Medicaid recipients enrolled in a state-contracted managed care organization. This worksheet serves as supporting documentation for the Determination of FQHC Overhead, Rate, and Reimbursement worksheet.

SECTION I — GENERAL INFORMATION

Enter the FQHC's Medicaid provider number and the inclusive dates of this cost report.

SECTION II — MANAGED CARE INCOME INFORMATION

Enter the total Medicaid encounters and total dollar amount received for each managed care organization that provides services to Medicaid recipients served by the FQHC.

ADDITIONAL DOCUMENTS

The FQHC must retain all documentation supporting Medicare and Wisconsin Medicaid figures submitted for the FQHC cost report period. The documentation must be made available for review at the time of audit.

FEDERALLY QUALIFIED HEALTH CENTER OUTSTATIONED ELIGIBILITY EXPENSES; WORKSHEET 5

Federally qualified health centers will be reimbursed their costs for eligibility outstationing activities. Only direct costs should be included on this worksheet. Direct costs are those costs incurred specifically for FQHC outstationing and directly and completely attributable to FQHC outstationing. Indirect costs or overhead are not allowable for outstationing activities.

SECTION I — GENERAL INFORMATION

Enter the FQHC's Medicaid provider number and the inclusive dates of this cost report. Indicate whether the reported expenses are estimated or from the audited trial balance.

SECTION II — OUTSTATIONED ELIGIBILITY EXPENSES

Lines 1-13

Lines 1 through 13 are allowable personnel costs of FQHC staff whose costs were included on Worksheet 1. Enter only personnel costs incurred for time when staff were working as outstationed eligibility workers as opposed to any other aspect of clinic services. Time sheets must be available to document all time that staff devote to outstationing activities.

Use the adjustment Column H on Worksheet 1 to adjust out of that worksheet the costs incurred by outstationed eligibility workers.

Lines 14-23

Lines 14 through 23 are allowable costs of personnel hired specifically as outstationed eligibility workers who are not involved in any other aspect of clinic services and therefore not included in Worksheet 1 costs. Enter the information as requested on each line.

Lines 24-28

Lines 24 through 28 are allowable costs of materials, supplies, and other non-personnel items other than those personnel costs reported on lines 1-23. Enter the information as requested on each line.

Line 29

Enter the sum of lines 1 through 28 for each column.

Line 30

Line 30 is the total amount reimbursable for FQHC outstationing activities from lines 1 through 28. Information on line 30 is transferred to Worksheet 3, line 21 to determine the total amount of money owed to the FQHC.

Line 31

Enter the total number of eligibility applications processed during the reporting period.

ATTACHMENT 3

Federally Qualified Health Center Certification Statement

(A copy of the "Federally Qualified Health Center Certification Statement" form is located on the following page.)

**WISCONSIN MEDICAID
FEDERALLY QUALIFIED HEALTH CENTER
CERTIFICATION STATEMENT**

Instructions: Type or print clearly. Refer to the Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A, for detailed information on completing this form.

SECTION I — PROVIDER AND PREPARER INFORMATION		
Name — Federally Qualified Health Center (FQHC)		FQHC's Medicaid Provider Number
Name and Title — Person Preparing Cost Report	Telephone Number	Fax Number
Reporting Period		
From	To	

SECTION II — CERTIFICATION AND SIGNATURE	
Intentional misrepresentation or falsification of any information contained in these worksheets may be punishable by fine and/or imprisonment under federal law.	
I hereby certify that I have read the above statement and that I have examined the accompanying worksheets for the indicated reporting period, and that to the best of my knowledge and belief it is a true, correct, and complete statement prepared from the books and records of the FQHC in accordance with applicable instructions.	
Name — FQHC Officer or Administrator	Title — FQHC Officer or Administrator
SIGNATURE — FQHC Officer or Administrator	Date Signed

ATTACHMENT 4

Federally Qualified Health Center Statistical Data Worksheet

(A copy of the "Federally Qualified Health Center Statistical Data Worksheet" is located on the following pages.)

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**WISCONSIN MEDICAID
 FEDERALLY QUALIFIED HEALTH CENTER
 STATISTICAL DATA WORKSHEET**

Instructions: Type or print clearly. Refer to the Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A, for detailed information on completing this form.

SECTION I — PROVIDER INFORMATION

1. Name — Federally Qualified Health Center (FQHC)

2. FQHC's Medicaid Provider Number

3. Address — FQHC

4. Type of Organizational Structure

- Government (specify)
 Federal
 State
 Tribal
 County
 City
 Other _____
 Voluntary Nonprofit Corporation

5. FQHC Owner

6. Reporting Period

From _____ To _____

SECTION II — OTHER ENTITIES OF THE FQHC OWNER

7. List all other FQHCs and providers of services, including rural health clinics, hospitals, skilled nursing facilities, home health agencies, suppliers, or other entities that are owned or related through common ownership or control to the individual or entity listed in Element 5.

Name — Provider	Location	Wisconsin Medicaid Provider Number

SECTION III — PHYSICIANS DIRECTLY EMPLOYED BY THE FQHC

8. List the Medicaid-certified physicians furnishing services at the FQHC who are directly employed by the FQHC.

Name — Physician	Wisconsin Medicaid Provider Number

ATTACHMENT 5
Federally Qualified Health Center Reclassification and
Adjustment of Trial Balance of Expenses
Worksheet 1

(A copy of the "Federally Qualified Health Center Reclassification and Adjustment of Trial Balance of Expenses, Worksheet 1" is located on the following pages.)

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**WISCONSIN MEDICAID
 FEDERALLY QUALIFIED HEALTH CENTER
 RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES
 WORKSHEET 1**

Instructions: Type or print clearly. Refer to the Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A, for detailed information on completing this form.

SECTION I — GENERAL INFORMATION		
Federally Qualified Health Center's Medicaid Provider Number	Reporting Period From _____ To _____	Trial Balance Expenses Are (check one) <input type="checkbox"/> Estimated <input type="checkbox"/> Actual / Audited

SECTION II — FACILITY HEALTH CARE COSTS									
Cost Center	A. Compensation	B. Fringe Benefits	C. Purchased and Contract Services	D. Other	E. Total (Total of Columns A Through D)	F. Reclassifications	G. Reclassified Trial Balance (Total of Columns E and F)	H. Adjustments Increase [Decrease]	I. Net Expenses (Total of Columns G and H)
PRIMARY PROVIDER									
1. Physician									
2. Physician Assistant									
3. Nurse Practitioner									
4. Clinical Psychologist									
5. Clinical Social Worker									
6. Dentist									
7. Nursing Care to Homebound									
8. Speech and Hearing									
9. Occupational Therapist									
10. Physical Therapist									
11. Vocational Therapist									
12. Optometrist									
13. Podiatrist									
14. Psychotherapist									
15. Chiropractor									
16. Substance Abuse Services									

Continued

Cost Center	A. Compensation	B. Fringe Benefits	C. Purchased and Contract Services	D. Other	E. Total (Total of Columns A Through D)	F. Reclassifications	G. Reclassified Trial Balance (Total of Columns E and F)	H. Adjustments Increase [Decrease]	I. Net Expenses (Total of Columns G and H)
17. Other (Specify) _____									
18. TOTAL — Primary Providers (Sum of Lines 1 through 17)									
INDIRECT COSTS									
19. Laboratory-Medical									
20. X-Ray-Medical									
21. Pharmacy									
22. Nurses									
23. Patient Transportation									
24. Translator									
25. Health Education									
26. Medical Records									
27. Medical Social Worker									
28. Other (Specify) _____									
29. Other (Specify) _____									
30. TOTAL — Indirect Costs (Sum of Lines 19 through 29)									
31. TOTAL — Health Care (Sum of Lines 18 and 30)									
NON-REIMBURSABLE COSTS									
32. Education									
33. Outreach									
34. Community Services									
35. Environment									
36. Research									
37. Nonmedical Social Worker									
38. Other (Specify) _____									
39. TOTAL — Nonreimbursable Costs (Sum of Lines 32 through 38)									

Continued

Cost Center	A. Compensation	B. Fringe Benefits	C. Purchased and Contract Services	D. Other	E. Total (Total of Columns A Through D)	F. Reclassifications	G. Reclassified Trial Balance (Total of Columns E and F)	H. Adjustments Increase [Decrease]	I. Net Expenses (Total of Columns G and H)
LOCALLY MATCHED WISCONSIN MEDICAID SERVICES CATEGORY									
40. Community Support Program									
41. Targeted Case Management									
42. TOTAL — Locally Matched Wisconsin Medicaid Services (Sum of Lines 40 and 41)									
OVERHEAD COSTS									
43. Administration									
44. Receptionist									
45. Billing									
46. Financial									
47. Marketing									
48. Legal									
49. Data Processing									
50. Housekeeping									
51. Maintenance									
52. Security									
53. Supplies									
54. Insurance									
55. Telephone									
56. Utilities									
57. Rent									
58. Maintenance and Repair									
59. Depreciation									
60. Amortization									
61. Contributors									

Continued

Cost Center	A. Compensation	B. Fringe Benefits	C. Purchased and Contract Services	D. Other	E. Total (Total of Columns A Through D)	F. Reclassifications	G. Reclassified Trial Balance (Total of Columns E and F)	H. Adjustments Increase [Decrease]	I. Net Expenses (Total of Columns G and H)
62. Transportation									
63. Mortgage Interest									
64. Other (Specify) _____									
65. TOTAL — Overhead (Sum of Lines 43 through 64)									
66. TOTAL COSTS (Sum of Lines 31, 39, 42, 65)									

ATTACHMENT 6
Federally Qualified Health Center Staff, Encounters,
Productivity, and Charges
Worksheet 2

(A copy of the "Federally Qualified Health Center Staff, Encounters, Productivity, and Charges, Worksheet 2" is located on the following page.)

**WISCONSIN MEDICAID
 FEDERALLY QUALIFIED HEALTH CENTER
 STAFF, ENCOUNTERS, PRODUCTIVITY, AND CHARGES
 WORKSHEET 2**

Instructions: Type or print clearly. Refer to the Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A, for detailed information on completing this form.

SECTION I — GENERAL INFORMATION

Federally Qualified Health Center's Medicaid Provider Number	Figures Are (check one)
Reporting Period	<input type="checkbox"/> Estimated
From _____ To _____	<input type="checkbox"/> Actual / Audited

SECTION II — STAFF AND ENCOUNTERS

	Full Time Equivalent (FTE) Personnel			Encounters		
	A. Under Contract	B. Staff	C. Staff Total	D. Non-Wisconsin Medicaid	E. Wisconsin Medicaid	F. Total
1. Physician						
2. Physician Assistant						
3. Nurse Practitioner						
4. Clinical Psychologist						
5. Clinical Social Worker						
6. Dentist						
7. Nursing Care to Homebound						
8. Speech and Hearing						
9. Occupational Therapist						
10. Physical Therapist						
11. Vocational Therapist						
12. Optometrist						
13. Podiatrist						
14. Psychotherapist						
15. Chiropractor						
16. Substance Abuse Services						
17. Other (Specify) _____						
18. TOTAL — FTE and Encounters						

SECTION III — CHARGE INFORMATION

	Medicaid-Eligible Recipient Charges	Total All Charges
19. Charges for Reporting Period		

ATTACHMENT 7

Federally Qualified Health Center Determination of Overhead, Rate, and Reimbursement Worksheet 3

(A copy of the "Federally Qualified Health Center Determination of Overhead, Rate, and Reimbursement, Worksheet 3" is located on the following page.)

**WISCONSIN MEDICAID
 FEDERALLY QUALIFIED HEALTH CENTER
 DETERMINATION OF OVERHEAD, RATE, AND REIMBURSEMENT
 WORKSHEET 3**

Instructions: Type or print clearly. Refer to the Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A, for detailed information on completing this form.

SECTION I — GENERAL INFORMATION	
Federally Qualified Health Center's (FQHC's) Medicaid Provider Number	Figures Are (check one)
Reporting Period	<input type="checkbox"/> Estimated
From _____ To _____	<input type="checkbox"/> Actual / Audited
SECTION II — DETERMINATION OF OVERHEAD APPLICABLE TO FQHC SERVICES	
1. Cost of FQHC services excluding overhead (Worksheet 1; Column I, sum of Line 31 and Line 42)	
2. Non-reimbursable FQHC costs excluding overhead (Worksheet 1; Column I, Line 39)	
3. Cost of all services excluding overhead (sum of Line 1 and Line 2)	
4. Percentage of non-reimbursable FQHC costs (Line 2 divided by Line 3)	
5. Total overhead (Worksheet 1; Column I, Line 65)	
6. Total cost of all services and overhead (sum of Line 3 and Line 5)	
7. Maximum allowable overhead (Line 6 multiplied by 30%)	
8. Overhead allowed (lesser of Line 5 or Line 7)	
9. Overhead applicable to non-reimbursable FQHC costs (Line 4 multiplied by Line 8)	
10. Overhead applicable to FQHC services (Line 8 less Line 9)	
11. Total cost of FQHC services (sum of Line 1 and Line 10)	
SECTION III — DETERMINATION OF FQHC RATE	
12. Total cost of FQHC services (Line 11)	
13. Total FQHC adjusted encounters (Worksheet 2; Column F, Line 18)	
14. FQHC rate per encounter (Line 12 divided by Line 13)	
SECTION IV — DETERMINATION OF TOTAL REIMBURSEMENT	
15. FQHC rate per encounter (Line 14)	
16. FQHC Medicaid and Medicare / Medicaid crossover encounters during the reporting period (Worksheet 2; Column E, Line 18)	
17. Medicaid reasonable costs including crossovers (Line 15 multiplied by Line 16)	
18. Less Payments received by FQHC for services during this reporting period	
a. Payments from Medicare Part C to FQHC for crossovers during the reporting period	
b. Payments from Medicare (excluding Part C) to FQHC for crossovers during the reporting period	
c. Payments from Medicaid fee-for-service to FQHC during the reporting period	
d. Payments from Medicaid for interim FQHC payments during the reporting period	
e. Payments by or due from Medicaid managed care organizations to FQHC during the reporting period	
f. Payments by or due from other third parties (insurance, HMOs) to FQHC for Medicaid recipients	
g. Copayments from Medicaid recipients during this reporting period	
19. TOTAL — Payments received by FQHC for services during this reporting period (sum of Lines 18a-18g)	
20. Balance due to or from Medicaid (Line 17 less Line 19)	
21. Outstationed eligibility expenses (Worksheet 5; Line 30)	
22. Total balance due (sum of Line 20 and Line 21)	

ATTACHMENT 8

Federally Qualified Health Center Managed Care Income Reporting Worksheet 4

(A copy of the "Federally Qualified Health Center Managed Care Income Reporting, Worksheet 4" is located on the following page.)

**WISCONSIN MEDICAID
 FEDERALLY QUALIFIED HEALTH CENTER
 MANAGED CARE INCOME REPORTING
 WORKSHEET 4**

Instructions: Type or print clearly. Refer to the Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A, for detailed information on completing this form.

SECTION I — GENERAL INFORMATION

Federally Qualified Health Center's Medicaid Provider Number	Reporting Period	
	From	To

SECTION II — MANAGED CARE INCOME INFORMATION

Managed Care Entity	Total Medicaid Encounters	Total Dollar Amount Received* (Accrual Basis)
Abri Health Plan		
Atrium Health Plan		
Dean Health Plan		
Group Health Cooperative of Eau Claire		
Group Health Cooperative of South Central Wisconsin		
Health Tradition Health Plan		
Independent Care Health Plan (iCare)		
Managed Health Services		
MercyCare Insurance Company		
Network Health Plan		
Security Health Plan		
Touchpoint Health Plan		
UnitedHealthcare of Wisconsin		
Unity Health Plans		
Valley Health Plan		
Other (Specify) _____		
TOTAL		

* The total line of this column should equal the amount reported on Worksheet 3, Line 18e.

ATTACHMENT 9
Federally Qualified Health Center
Outstationed Eligibility Expenses
Worksheet 5

(A copy of the "Federally Qualified Health Center Outstationed Eligibility Expenses, Worksheet 5" is located on the following page.)

**WISCONSIN MEDICAID
 FEDERALLY QUALIFIED HEALTH CENTER
 OUTSTATIONED ELIGIBILITY EXPENSES
 WORKSHEET 5**

Instructions: Type or print clearly. Refer to the Federally Qualified Health Center Cost Report Completion Instructions, HCF 11129A, for detailed information on completing this form.

SECTION I — GENERAL INFORMATION

Federally Qualified Health Center's Medicaid Provider Number	Figures Are (check one)
Reporting Period	<input type="checkbox"/> Estimated
From _____ To _____	<input type="checkbox"/> Actual / Audited

SECTION II — OUTSTATIONED ELIGIBILITY EXPENSES

	Worksheet 1 Line Number	Compensation	Fringe Benefits	Purchased and Contract Services	Other	TOTAL
PERSONNEL LISTED ON WORKSHEET 1						
1. Clinical Social Worker	5					
2. Other (Specify) _____	17					
3. Nurses	22					
4. Translator	24					
5. Health Education	25					
6. Medical Social Worker	27					
7. Other (Specify) _____	28					
8. Other (Specify) _____	29					
9. Outreach	33					
10. Community Services	34					
11. Nonmedical Social Worker	37					
12. Other (Specify) _____	38					
13. Administration	43					
PERSONNEL NOT LISTED ON WORKSHEET 1						
14. Clinical Social Worker						
15. Nurses						
16. Translator						
17. Health Education						
18. Medical Social Worker						
19. Outreach						
20. Community Services						
21. Nonmedical Social Worker						
22. Other (Specify) _____						
23. Other (Specify) _____						
MATERIALS AND SUPPLIES						
24. Pamphlets and Materials						
25. Supplies						
26. Telephone						
27. Other (Specify) _____						
28. Other (Specify) _____						
29. TOTAL (Sum of Lines 1-28)						
30. REIMBURSABLE AMOUNT						
31. TOTAL APPLICATIONS PROCESSED DURING REPORTING PERIOD						

ATTACHMENT 10

Federally Qualified Health Center Interim Report Completion Instructions

(A copy of the "Federally Qualified Health Center Interim Report Completion Instructions" is located on the following pages.)

**WISCONSIN MEDICAID
FEDERALLY QUALIFIED HEALTH CENTER INTERIM REPORT
COMPLETION INSTRUCTIONS**

Wisconsin Medicaid requires certain information to enable Medicaid to authorize and pay for medical services provided to eligible recipients. The Federally Qualified Health Center Interim Report applies to Medicaid and BadgerCare recipients.

Personally identifiable information about Medicaid providers is used for purposes directly related to Medicaid administration such as determining the certification of providers or processing provider claims for reimbursement. The Federally Qualified Health Center Interim Report may be used to submit partial cost report information to Wisconsin Medicaid to receive interim payments and streamline cash flow between annual cost report submissions. Interim reports may be submitted to Wisconsin Medicaid on a quarterly basis, except when a federally qualified health center (FQHC) is granted express permission to submit more frequently.

The use of this form is voluntary, but providers are required to submit the information required on the form for a settlement determination and payment to take place.

INSTRUCTIONS: Wisconsin Medicaid FQHCs interested in receiving a partial cost settlement for services rendered to Wisconsin Medicaid recipients for a given fiscal year may submit an interim report to Wisconsin Medicaid. Interim reports may be submitted at any time within the current fiscal year for activity occurring within that time period. Providers may submit an interim report by fax to Wisconsin Medicaid at (608) 267-3380 or by mail to the following address:

Wisconsin Medicaid
Bureau of Health Care Program Integrity
FQHC Auditor
PO Box 309
Madison WI 53701-0309

The FQHC is responsible for assuring that the interim report is signed before it is submitted and that the Wisconsin Medicaid FQHC Auditor receives the interim report after it is submitted.

Interim payments made by Wisconsin Medicaid to FQHCs are subject to recoupment if a cost report is not submitted for the fiscal year in question. Interim payments made by Wisconsin Medicaid to FQHCs are also subject to recoupment at the time of annual cost settlement calculation if the sum of payments exceeds the annual cost settlement calculation. Federally qualified health centers are encouraged to make conservative estimates when submitting interim requests.

SECTION I — PROVIDER INFORMATION

Name — Federally Qualified Health Center (FQHC)

Enter the name of the FQHC.

FQHC's Medicaid Provider Number

Enter the FQHC's eight-digit Wisconsin Medicaid provider number.

SECTION II — DATES

FQHC Interim Reporting Period

Enter the beginning and ending dates of this interim report respectively in the "From" and "To" portions of this element in MM/DD/YY format.

FQHC Fiscal Year End Date

Enter the ending date of the FQHC fiscal year to which this interim report pertains.

SECTION III — ENCOUNTERS AND CHARGES

The FQHC is required to separate the information for dates of service occurring in the interim reporting period (Columns A-D) and the fiscal year-to-date (Columns E-H) in this section. The following instructions should be used to report information in both sets of columns.

Line 1a — Professional Encounters Actual

Enter the actual number of encounters for non-Medicaid patients (Columns A and E) and Medicaid-eligible recipients (Columns B and F). Next, enter the total actual encounters (Columns C and G), and then calculate the percentage of these that are actual Medicaid encounters (Columns D and H). The encounters for Medicaid-eligible recipients should be paid encounters or those that the provider reasonably expects to be paid for.

Line 1b — Professional Encounters Budgeted

Enter the budgeted number of encounters for non-Medicaid patients (Columns A and E) and Medicaid-eligible recipients (Columns B and F). Next, enter the total budgeted encounters (Columns C and G), and then calculate the percentage of these that are budgeted Medicaid encounters (Columns D and H). The encounters for Medicaid-eligible recipients should be paid encounters or those that the provider reasonably expects to be paid for.

Line 2 — Charges

Enter the charges for non-Medicaid patients (Columns A and E) and Medicaid-eligible recipients (Columns B and F). Next, enter the total charges (Columns C and G), and then calculate the percentage of those that are Medicaid charges (Columns D and H).

SECTION IV — PAYMENTS AND EXPENSES

The FQHC is required to complete either the "Actual" or "Budgeted" column for all lines in this section for both the interim reporting period and the fiscal year-to-date. The FQHC should complete the "Actual" column unless the FQHC has experienced changes that have resulted in a significantly different encounter rate than the rate that was established on the most recently audited Medicaid FQHC cost report. In this case, the FQHC should complete the "Budgeted" column for all lines in this section to reflect a more realistic encounter rate. When the "Budgeted" column is used, the FQHC is required to include written justification explaining the changes experienced by the FQHC that make the use of a budgeted encounter rate necessary.

Line 3 — Encounter Rate

Enter the encounter rate from the most recently audited Medicaid FQHC cost report, or, if significant changes have occurred for the FQHC, a budgeted encounter rate.

Line 4 — 100 Percent of Reasonable Costs — Preliminary

Enter the product of the actual Medicaid encounters from Line 1a, Column B and the encounter rate from Line 3.

Lines 5 a-e — Less Medicaid-Related Amounts Received or Receivable from —

Enter the amounts that the FQHC has received from Medicaid, Medicare, Medicaid HMOs, third party/insurance, and recipient copayments for services provided. If the figure indicated on Line 1a, Column B includes encounters the provider reasonably expects to be paid for, the figures entered in Lines 5 a-e should contain payments reasonably expected to be received for those encounters.

Line 5f — Total Medicaid Amounts Received or Receivable

Enter the sum of lines 5 a-e.

Line 6 — Total Unreimbursed Costs for Period

Enter the difference between Line 4 and Line 5f.

Line 7 — Interim Payment Limitation

Enter the interim payment limitation to be applied to this interim report, if applicable.

An interim payment limitation (e.g., 85 or 90 percent) may be applied to ensure that the FQHC does not receive interim payments that are greater than the amount due upon audit of the annual cost report. An interim payment limitation may be applied in the following circumstances:

- The FQHC is relatively new and without an established fiscal history and a budgeted cost report has been used to establish a temporary encounter rate.
- An encounter rate has been assigned to a relatively new FQHC, but lack of fiscal history raises uncertainty whether the encounter rate may result in overpayment to the FQHC.
- Recent cost report audits have resulted in overpayment to the FQHC.
- Changes at the FQHC raise uncertainty of whether the audited encounter rate may result in overpayment to the FQHC.
- The FQHC is reporting a conservative amount due on the interim report.

Wisconsin Medicaid reserves the right to impose an interim payment limitation if it is deemed necessary.

Line 8 — Subtotal Interim Payment to be Made to FQHC

Enter the product of Line 6 and Line 7.

Line 9 — Outstationed Eligibility Expenses

Enter the amount of outstationed eligibility expenses actually incurred by the FQHC. These expenses may be reimbursed at 100 percent of cost on the interim report.

Line 10 — Total Interim Payment to be Made to FQHC

Enter the total of Line 8 and Line 9. This is the total payment to be made to the FQHC for this interim report.

SECTION V — SIGNATURES

SIGNATURE and Title — Person Preparing Report

The person preparing the interim report is required to sign the report and state his or her title.

Telephone Number — Person Preparing Report

Enter the telephone number of the person preparing the interim report.

Date Signed — Person Preparing Report

Enter the date the person preparing the interim report signed the report.

SIGNATURE — FQHC Officer or Administrator

The FQHC Officer or Administrator is required to sign the interim report.

Name — FQHC Officer or Administrator

Print the name of the FQHC Officer or Administrator.

Date Signed — FQHC Officer or Administrator

Enter the date the FQHC Officer or Administrator signed the interim report.

ATTACHMENT 11

Federally Qualified Health Center Interim Report

(A copy of the "Federally Qualified Health Center Interim Report" is located on the following page.)

**WISCONSIN MEDICAID
 FEDERALLY QUALIFIED HEALTH CENTER INTERIM REPORT**

Instructions: Print or type clearly. Refer to the Federally Qualified Health Center Interim Report Completion Instructions, HCF 11130A, for detailed information on completing this form.

SECTION I — PROVIDER INFORMATION	
Name — Federally Qualified Health Center (FQHC)	FQHC's Medicaid Provider Number

SECTION II — DATES	
FQHC Interim Reporting Period From _____ To _____	FQHC Fiscal Year End Date

	INTERIM REPORTING PERIOD				FISCAL YEAR-TO-DATE			
	A. Non-Medicaid	B. Medicaid Eligible	C. Total (Column A + Column B)	D. Percent Medicaid (Column B / Column C)	E. Non-Medicaid	F. Medicaid Eligible	G. Total (Column E + Column F)	H. Percent Medicaid (Column F / Column G)
1a. Professional Encounters Actual								
1b. Professional Encounters Budgeted								
2. Charges								

SECTION IV — PAYMENTS AND EXPENSES									
	INTERIM REPORTING PERIOD				FISCAL YEAR-TO-DATE				
	Actual		Budgeted		Actual		Budgeted		
3. Encounter Rate (most recently audited)									
4. 100 Percent of Reasonable Costs — Preliminary (Line 1a, Column B multiplied by Line 3)									
5. Less Medicaid-Related Amounts Received or Receivable from —									
a. Medicaid									
b. Medicare									
c. Medicaid HMOs									
d. Third Party / Insurance									
e. Recipient Copayments									
f. Total Received or Receivable (sum of Lines 5a through 5e)									
6. Total Unreimbursed Costs for Period (Line 4 less Line 5f)									
7. Interim Payment Limitation (e.g., 85 percent, if applicable)									
8. Subtotal Interim Payment to be Made to FQHC (Line 6 multiplied by Line 7)									
9. Outstationed Eligibility Expenses									
10. Total Interim Payment to be Made to FQHC (sum of Lines 8 and 9)									

SECTION V — SIGNATURES		
To the best of my knowledge and belief, the information on this worksheet is correct and was prepared from FQHC records.		
SIGNATURE and Title — Person Preparing Report	Telephone Number — Person Preparing Report	Date Signed — Person Preparing Report
SIGNATURE — FQHC Officer or Administrator	Name — FQHC Officer or Administrator	Date Signed — FQHC Officer or Administrator